

105TH CONGRESS  
1ST SESSION

# S. 584

To amend the Internal Revenue Code of 1986 to change the time for filing income tax returns from April 15 to the first Tuesday in November, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

APRIL 15, 1997

Mr. ABRAHAM introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to change the time for filing income tax returns from April 15 to the first Tuesday in November, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “\_\_\_\_ Act”.

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1 **SEC. 2. CHANGE IN FILING DATE FOR INDIVIDUAL INCOME**

2 **TAX RETURNS TO ELECTION DAY.**

3 (a) IN GENERAL.—Section 6072(a) of the Internal  
4 Revenue Code of 1986 (relating to time for filing income  
5 tax returns) is amended—

6 (1) by striking “15th day of April” and insert-  
7 ing “1st Tuesday in November”, and

8 (2) by striking “15th day of the fourth month”  
9 and inserting “1st Tuesday in the 11th month.”

10 (b) CONFORMING AMENDMENTS.—

11 (1) Section 3510(a)(2) of such Code (relating  
12 to coordination of collection of domestic service em-  
13 ployment taxes with collection of income taxes) is  
14 amended by striking “15th day of the fourth month”  
15 and inserting “1st Tuesday in the 11th month.”

16 (2) Section 6075(b) of the Internal Revenue  
17 Code of 1986 (relating to gift tax returns) is amend-  
18 ed—

19 (A) in paragraph (3), by striking “para-  
20 graphs (1) and (2)” and inserting “paragraph  
21 (1)”,

22 (B) by striking paragraph (2), and

23 (C) by redesignating paragraph (3) as  
24 paragraph (2).

25 (3) Section 6501(b)(2) of such Code (relating  
26 to return of certain employment taxes and tax im-

posed by chapter 3) is amended by striking “April 15” both places it appears and inserting “the 1st Tuesday in November”.

(4) Section 6513 of such Code (relating to time return deemed filed and tax considered paid) is amended—

(A) in subsection (b)(1), by striking “15th day of the fourth month” and inserting “1st Tuesday in the 11th month”, and

(B) in subsection (c), by striking “April 15” each place it appears and inserting “the 1st Tuesday in November”.

(5) Section 6621(b)(2)(B) of such Code (relating to special rule for individual estimated tax) is amended—

(A) by striking “3rd month” and inserting “10th month”, and

(B) by striking “15 days of the 4th month” and inserting “the period beginning with the 1st day and ending with the 1st Tuesday in the 11th month”.

(6) Section 6654(b)(2)(A) of such Code (relating to period of underpayment) is amended by striking “15th day of the 4th month” and inserting “1st Tuesday in the 11th month.”

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1997.

4 **SEC. 3. CHANGE IN FEDERAL FISCAL YEAR.**

5       (a) IN GENERAL.—Notwithstanding any other provi-  
6 sion of law, effective with fiscal year 1998, each fiscal year  
7 shall end on December 31.

8       (b) TRANSITION RULES.—Not later than 90 days  
9 after the date of enactment of this Act, the Director of  
10 the Office of Management and Budget shall submit to  
11 Congress a legislative proposal proposing such technical  
12 and conforming amendments as are necessary to bring the  
13 law into conformity with the change specified in subsection  
14 (a).

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